



3015 (02-09-04)

ANNUAL REPORT

OF

Name: LAVALLE MUNICIPAL WATER UTILITY

Principal Office: VILLAGE OF LAVALLE
LAVALLE, WI 53941

For the Year Ended: DECEMBER 31, 1999

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: LAVALLE MUNICIPAL WATER UTILITY**Utility Address:** VILLAGE OF LAVALLE

LAVALLE, WI 53941

When was utility organized? 1/1/1952**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MR DAVID DOERING**Title:** BOOKKEEPER**Office Address:**

VILLAGE OF LAVALLE

LAVALLE, WI 53941

Telephone: (608) 985 - 8383**Fax Number:** (608) 985 - 8383**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: MCGLADREY & PULLEN, LLP**Title:****Office Address:** MCGLADREY & PULLEN, LLP

434 S YELLOWSTONE DRIVE

MADISON, WI 53719

Telephone: (608) 833 - 2612**Fax Number:** (608) 833 - 8095**E-mail Address:** mark_olson@rsmi.com

President, chairman, or head of utility commission/board or committee:

Name: NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? NO

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:****Date of most recent audit report:****Period covered by most recent audit:**

Names and titles of utility management including manager or superintendent:

Name: MR JERRY CRAKER**Title:** SUPERINTENDENT**Office Address:**

VILLAGE OF LAVALLE

LAVALLE, WI 53941

Telephone: (608) 985 - 8383**Fax Number:** (608) 985 - 8383**E-mail Address:**

Name of utility commission/committee: Village Board

Names of members of utility commission/committee:

MS LORI DEE

MR IVAN DIECE

MR DONALD HANKO

MR DUANE NOBS

MR MATT WERMUND

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:** 

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	72,460	45,483	1
Operating Expenses:			
Operation and Maintenance Expense (401)	33,554	27,240	2
Depreciation Expense (403)	12,516	11,291	3
Amortization Expense (404)	0	0	4
Taxes (408)	12,731	4,550	5
Total Operating Expenses	58,801	43,081	
Net Operating Income	13,659	2,402	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	13,659	2,402	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	341	545	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	341	545	
Total Income	14,000	2,947	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	14,000	2,947	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	17,264	2,995	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	1,171	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	17,264	4,166	
Net Income	(3,264)	(1,219)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	127,832	125,457	19
Balance Transferred from Income (433)	(3,264)	(1,219)	20
Miscellaneous Credits to Surplus (434)	11,852	3,594	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	136,420	127,832	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
CD'S/MONEY MARKET/NOW ACCOUNT	341	4
Total (Acct. 419):	341	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
PROPERTY TAX EQUIVALENT FORGIVEN BY VILLAGE	11,852	8
Total (Acct. 434):	11,852	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	72,460	0	0	0	72,460	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	72,460	0	0	0	72,460	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	855,205	779,331	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	53,575	44,228	2
Net Utility Plant	801,630	735,103	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	5	128	7
Total Other Property and Investments	5	128	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	9,756	18,237	8
Temporary Cash Investments (132)	5,110	4,984	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	11,232	7,747	11
Other Accounts Receivable (143)	785	84,634	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	128	0	14
Materials and Supplies (150)	2,778	1,750	15
Prepayments (165)	63	66	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	29,852	117,418	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	831,487	852,649	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	21,645	21,645	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	136,420	127,832	23
Total Proprietary Capital	158,065	149,477	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	258,130	221,500	26
Total Long-Term Debt	258,130	221,500	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	1,926	139,199	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	5,430	2,995	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	7,356	142,194	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	407,936	339,478	38
Total Liabilities and Other Credits	831,487	852,649	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	855,205	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	855,205	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	53,575	0	0	0	9
Total Accumulated Provision	53,575	0	0	0	
Net Utility Plant	801,630	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	44,228				44,228	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	12,516				12,516	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	12,516	0	0	0	12,516	13
Debits during year						14
Book cost of plant retired	3,169				3,169	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	3,169	0	0	0	3,169	19
Balance End of Year	53,575	0	0	0	53,575	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	2,778	1,750	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	2,778	1,750	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE	0	0	0	1
Total			0	
Unamortized premium on debt (251)				
NONE	0	0	0	2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	21,645	1
Changes during year (explain):		
NONE		2
Balance end of year	21,645	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
Bank Note	08/31/1998	08/03/2001	6.50%	258,130	1
Total for Account 224				258,130	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	12,731	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	12,731	
Taxes paid during year:		
County, state and local taxes	0	6
Social Security taxes	825	7
PSC Remainder Assessment	54	8
Other (explain):		
Local and school tax equivalent	11,852	9
Total payments and other debits	12,731	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
Bank Note	2,995	17,264	14,829	5,430	3
Subtotal	2,995	17,264	14,829	5,430	
Notes Payable (231)					
Bank Note-tran	0			0	4
Subtotal	0	0	0	0	
Total	2,995	17,264	14,829	5,430	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	339,478	0	0	0	0	339,478	1
Add credits during year:							
For Services	7,022					7,022	2
For Mains	61,436					61,436	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	407,936	0	0	0	0	407,936	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
CDBG WATERMAIN PROJECT	5	3
Total (Acct. 125):	5	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	11,232	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	11,232	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
CDBG WATERMAIN PROJECT GRANT	785	11
Total (Acct. 143):	785	
Receivables from Municipality (145):		
DELINQUENT WATER BILL ON TAX ROLL	128	12
Total (Acct. 145):	128	
Prepayments (165):		
PREPAID REMAINDER ASSESSMENT	63	13
Total (Acct. 165):	63	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
Payables to Municipality (233):	
NONE	16
Total (Acct. 233):	0
Other Deferred Credits (253):	
NONE	17
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	817,268	0	0	0	817,268	1
Materials and Supplies	2,264	0	0	0	2,264	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	48,901	0	0	0	48,901	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	373,707	0	0	0	373,707	6
Other (specify):						
NONE					0	7
Average Net Rate Base	396,924	0	0	0	396,924	
Net Operating Income	13,659	0	0	0	13,659	8
Net Operating Income as a percent of						
Average Net Rate Base	3.44%	N/A	N/A	N/A	3.44%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	21,645	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	132,126	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	153,771	
Net Income		
Net Income	(3,264)	5
Percent Return on Proprietary Capital	-2.12%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

1. Completed a watermain replacement project in 1999. Approximately 6,852 feet of main was replaced with approximately 1,539 feet of new main added. Forty eight services were replaced in 1998 and 13 services will be replaced in 2000. Sixteen new hydrants were added replacing 10 existing hydrants in 1998 and 2 hydrants were added in 1999. Total cost for the project was \$546,427 in 1998 and \$78,011 in 1999. The project is being funded with CDBG funds of \$356,870, additional debt of \$263,130 and any additional costs are funded from operations.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

Application for rate increase was approved by the Commission during 1999.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110) (Page F-07)

Utility changed method of depreciation to specific rate by asset class as permitted by the Commission in the approved rate increase.

Identification and Ownership - Contacts (Page iv)

April 21, 2000

Mr. David Doering, Bookkeeper
La Valle Municipal Water Utility
103 West Main Street
La Valle, WI 53941-9564

1999 Analytical Review DWCCA-3080-ELE

Dear Mr. Doering:

The Public Service Commission has completed their analytical review of your 1999 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. Our review did not identify any such issues. We are closing the review of your 1999 annual report.

Thank you for your efforts in preparing your 1999 annual report. If you have any questions, please feel free to contact me at (608) 266-3768.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

ELE:tlk:w:\compl\Analytical Reviews\1999 analytical review letters\no prob CEM.doc

cc: Ms. Lori Dee

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	71,887	1
Total Sales of Water	71,887	
Other Operating Revenues		
Forfeited Discounts (470)	93	2
Other Water Revenues (474)	480	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	573	
Total Operating Revenues	72,460	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	18,074	5
General Operating Expenses (680-690)	15,480	6
Total Operation and Maintenance Expenses	33,554	
Other Operating Expenses		
Depreciation Expense (403)	12,516	7
Amortization Expense (404)		8
Taxes (408)	12,731	9
Total Other Operating Expenses	25,247	
Total Operating Expenses	58,801	
NET OPERATING INCOME	13,659	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	167	7,934	29,456	4
Commercial	27	2,810	7,175	5
Industrial				6
Total Metered Sales to General Customers (461)	194	10,744	36,631	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		31,989	8
Other Sales to Public Authorities (464)	10	767	3,267	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	205	11,511	71,887	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	31,989	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	31,989	
Forfeited Discounts (470):		
Customer late payment charges	93	5
Other (specify):		
NONE	0	6
Total Forfeited Discounts (470)	93	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department		7
Other (specify):		
TURN ON CHARGES	480	8
Total Other Water Revenues (474)	480	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	7,677	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	1,209	3
Chemicals (630)	1,592	4
Supplies and Expenses (640)	6,540	5
Repairs of Water Plant (650)	1,056	6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	18,074	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	2,490	8
Office Supplies and Expenses (681)	722	9
Outside Services Employed (682)	7,148	10
Insurance Expense (684)	1,115	11
Employees Pensions and Benefits (686)	3,401	12
Regulatory Commission Expenses (688)	364	13
Miscellaneous General Expenses (689)	240	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	15,480	
Total Operation and Maintenance Expenses	33,554	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		11,852	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		11,852	
Social Security		825	3
PSC Remainder Assessment		54	4
Other (specify): NONE			5
Total tax expense		12,731	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Sawyer				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.254804				3
County tax rate	mills		5.298192				4
Local tax rate	mills		7.550263				5
School tax rate	mills		11.236856				6
Voc. school tax rate	mills		1.884644				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		26.224759				10
Less: state credit	mills		1.699984				11
Net tax rate	mills		24.524775				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.550263				14
Combined School Tax Rate	mills		13.121500				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.671763				17
Total Tax Rate	mills		26.224759				18
Ratio of Local and School Tax to Total	dec.		0.788254				19
Total tax net of state credit	mills		24.524775				20
Net Local and School Tax Rate	mills		19.331744				21
Utility Plant, Jan. 1	\$	779,330	779,330				22
Materials & Supplies	\$	1,750	1,750				23
Subtotal	\$	781,080	781,080				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	781,080	781,080				26
Assessment Ratio	dec.		0.784917				27
Assessed Value	\$	613,083	613,083				28
Net Local & School Rate	mills		19.331744				29
Tax Equiv. Computed for Current Year	\$	11,852	11,852				30
Tax Equivalent per 1994 PSC Report	\$	3,761					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	11,852					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	89		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	3,351		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	3,440	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	10,151		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	5,161		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	619		20
Total Pumping Plant	15,931	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	4,558		23
Total Water Treatment Plant	4,558	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	259		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			89	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			3,351	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	3,440	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			10,151	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			5,161	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			619	20
Total Pumping Plant	0	0	15,931	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			4,558	23
Total Water Treatment Plant	0	0	4,558	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			259	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	9,248		26
Transmission and Distribution Mains (343)	587,244	67,311	27
Fire Mains (344)	0		28
Services (345)	72,058	6,840	29
Meters (346)	11,192	1,032	30
Hydrants (348)	56,743	3,860	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	736,744	79,043	
GENERAL PLANT			
Land and Land Rights (370)	50		33
Structures and Improvements (371)	15,627		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	2,405		37
Other General Equipment (379)	576		38
Other Tangible Property (390)	0		39
Total General Plant	18,658	0	
Total utility plant in service directly assignable	779,331	79,043	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	779,331	79,043	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			9,248	26
Transmission and Distribution Mains (343)			654,555	27
Fire Mains (344)			0	28
Services (345)	2,028		76,870	29
Meters (346)	1,141		11,083	30
Hydrants (348)			60,603	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	3,169	0	812,618	
GENERAL PLANT				
Land and Land Rights (370)			50	33
Structures and Improvements (371)			15,627	34
Office Furniture and Equipment (372)			0	35
Computer Equipment (372.1)			0	36
Transportation Equipment (373)			2,405	37
Other General Equipment (379)			576	38
Other Tangible Property (390)			0	39
Total General Plant	0	0	18,658	
Total utility plant in service directly assignable	3,169	0	855,205	
Common Utility Plant Allocated to Water Department			0	40
Total utility plant in service	3,169	0	855,205	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			1,215	1,215	1
February			1,044	1,044	2
March			1,228	1,228	3
April			1,213	1,213	4
May			1,411	1,411	5
June			1,363	1,363	6
July			1,357	1,357	7
August			1,395	1,395	8
September			1,173	1,173	9
October			1,137	1,137	10
November			1,133	1,133	11
December			1,169	1,169	12
Total for year	0	0	14,838	14,838	
Less: Measured or estimated water used in main flushing and water treatment during year				326	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				14,512	16
Less: Water sold				11,511	17
Losses and unaccounted for				3,001	18
Percent unaccounted for to the nearest whole percent (%)				21%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				83,000	21
Date of maximum: 6/25/1999					22
Cause of maximum:					23
unknown					
Minimum gallons pumped by all methods in any one day during reporting year				7,000	24
Date of minimum: 6/24/1999					25
Total KWH used for pumping for the year				14,360	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL	No. 1	311	12	2,401	Yes	1

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	26785			1
Location	NO. 1			2
Purpose	P			3
Destination	D			4
Pump Manufacturer	LAYNE-NORTHWEST			5
Year Installed	1995			6
Type	OTHER			7
Actual Capacity (gpm)	185			8
Pump Motor or Standby Engine Mfr	U.S. ELECTRIC			10
Year Installed	1953			11
Type	ELECTRIC			12
Horsepower	15			13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	NO. 1		1
RESERVOIRS, STANDPIPES			2
OR ELEVATED TANKS			3
Type: R (reservoir), S (standpipe)			4
or ET (elevated tank)	R		5
Year constructed	1955		6
Primary material (earthen, steel,			7
concrete, other)	CONCRETE		8
Elevation difference in feet			9
(See Headnote 3.)	116		10
Total capacity in gallons	80,000		11
WATER TREATMENT PLANT			12
Disinfection, type of equipment			13
(gas, liquid, powder, other)	LIQUID		14
Points of application			15
(wellhouse, central facilities,			16
booster station, other)	WELLHOUSE		17
Filters, type (gravity, pressure,			18
other, none)	OTHER		19
Rated capacity of filter plant			20
(m.g.d.) (note: 1,200,000 gal/day			21
= 1.2 m.g.d.)	0.2880		22
Is a corrosion control chemical			23
used (yes, no)?	Y		24
Is water fluoridated (yes, no)?	Y		25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet				
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	3.000	23	0	0	0	23
M	D	6.000	21,055	268	0	(167)	21,156
M	S	6.000	52	0	0	0	52
M	T	8.000	4,596	691	0	(1,495)	3,792
M	T	10.000	1,155	0	0	895	2,050
Total Within Municipality			26,881	959	0	(767)	27,073
Total Utility			26,881	959	0	(767)	27,073

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	168	13	13	0	168	0	1
M	1.000	9	0	0	0	9	2	2
M	1.250	2	0	0	0	2		3
M	2.000	2	0	0	0	2		4
M	3.000	1	0	0	0	1		5
M	6.000	1	0	0	0	1		6
Total Utility		183	13	13	0	183	2	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	196	35	21	0	210	14	1
1.000	6	0	0	0	6	0	2
1.250	2	0	0	0	2	2	3
1.500	3	0	0	0	3	1	4
2.000	1	0	0	0	1	0	5
3.000	2	0	0	0	2	1	6
Total:	210	35	21	0	224	18	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	166	22	0	4	0	18	210	1
1.000	1	3	0	2	0	0	6	2
1.250	0	1	0	1	0	0	2	3
1.500	0	0	0	3	0	0	3	4
2.000	0	1	0	0	0	0	1	5
3.000	0	0	0	2	0	0	2	6
Total:	167	27	0	12	0	18	224	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	29	2			31	2
Total Fire Hydrants	29	2	0	0	31	
Flushing Hydrants						
	7				7	3
Total Flushing Hydrants	7	0	0	0	7	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	33
Number of distribution system valves end of year:	61
Number of distribution valves operated during year:	61

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Outside services increased by \$3,498 or 96% due to assistance with rate increase application during 1999.

Supplies and expenses increased by \$3,132 or 92% due to higher utility operating costs during 1999.

Water Mains (Page W-15)

After completion of 1998-99 water main project in 1999 it was determined that adjustments to some 1998 water main additions were necessary. Financing for water main additions is provided through CDBG funding and debt.
